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Analysis of the Waqaf Practice Model among the Community in Bireuen Regency, Aceh Indonesia

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Abstract:

In the Islamic Economic System, Waqaf is one of the instruments of Islamic Economics. Waqaf has long been practiced among the people of Bireuen Regency so that the potential of waqaf is spread in villages, cities and provinces in Indonesia. This study aims to look at the practice of waqaf models in Bireuen District. The sample in this study is the Waqaf manager at the Office of the Ministry of Religion of the Republic of Indonesia. Data sources were obtained from primary and secondary sources. The data analysis used is descriptive qualitative. From the results of the study it was found that there were two waqaf practice models in Bireuen District, namely the model of al-ijarah and al-Mukhabarah. The two models have a contribution to the welfare of recipients of waqf assets and also influence the financing of waqf consumptive models.

Keywords: Waqf, Practice of Waqaf

1. Introduction

Waqaf has a strategic role as a driving force in various fields both social, economic and others. Mahdi (2002) said that Waqaf management is the main donor of the education, health and social sectors, defense and security infrastructure, research institutions and culture. Al-Jamil (2007) also argues that the same Waqf, both public and private, is an Islamic institution that grew and developed throughout the history of Islamic civilization. The Waqf Institution has played its perfect role. In supporting all humanitarian activities, it is very dependent on Waqf institutions.

In the era of its early revival, Waqf had grown and developed along with the spread of Islam. The need for the fulfillment of worship facilities and infrastructure and education requires serious attention than the holders of interests. In the context of providing worship facilities and infrastructure, voluntary contributions from various parties are needed. Besides acting as a religious social instrument, the Waqf also acts as an economic instrument as a way out of the crush of economic problems such as poverty and unemployment and others. In Indonesia Waqf has developed along with the spread of Islamic da'wah in the archipelago. According to the records of historians (Karim, 2012), Islam has entered and developed in Indonesia through the kingdom of Peureulak since the 12th century AD Another opinion says that Islam has first come to Indonesia since the first century H. This historical record provides an affirmation that Waqaf has been introduced and practiced by regions that accept Islam as a new way of life. The practice of the Waqaf includes aiming to support the interests of providing da'wah and education facilities and infrastructure. The phenomenon of the existence of the Waqaf tradition along with the entry of Islam into Indonesia can be seen from among several trends in the witnessing of land for the sake of building worship facilities such as mosques and supporting facilities. Itang (2004) mentions several religious facilities and infrastructure built with Waqf instruments including the al Falah mosque in Jambi, the Kauman mosque in Cirebon and several other mosques on the islands of Java and Sumatra.

As an economic instrument that has been practiced for a long time, the author gets some important data about Waqaf data compiled by the Directorate of Waqf Empowerment for Waqaf land area in Indonesia reaching 49,009.14 hectares (www.siwak.kemenag.go.id, 2018). This data shows that the Waqaf tradition is not something new in Indonesian society because the total land area shows that the Waqaf tradition has been carried out by several generations across the history of Islamic civilization in Indonesia.

Bireuen as one of the regencies in Aceh Province of Indonesia is one of the regencies which has the widest land of Waqf in Aceh. This fact can be seen from the number and area of Waqaf land in Bireuen Regency which has a very large Waqaf land. In aggregate, the Waqaf land area in the Regency ranks first when compared to all Regencies in the Province. Data from the Directorate of Waqf Empowerment, Ministry of Religion of the Republic of Indonesia shows that up to 2018, the Waqaf land area in Bireuen Regency reached 4,010.87 m², spread over 6,744 locations in all sub-districts within Bireuen Regency. (www.siwak.kemenag.go.id, 2018)

This vast Waqaf land is a potential asset in human development. The United Nations Development Program (UNDP) formulates several dimensions of human development including health (long and healthy life), knowledge and economy (a decent standard of living) (UNDP, 2018). These three dimensions are used to assess the extent of the success of a country's government in development. In the human development report issued by UNDP in 2018, the Indonesian Human Development Index number was 0.694 (69.4) in the medium human development category. This number causes the Republic of Indonesia to be ranked 116 under Egypt and above Vietnam. According to Central Statistics Agency data, the Bireuen Regency human development index number reached 71.11. In accordance with the category issued by UNDP, the figure shows that the quality of human development in Bireuen Regency is in the upper middle category.

Among the problems faced by the Regency of Bireuen is one of which is still a large number of poor people. The Bireuen Regency Central Bureau of Statistics noted that the number of poor people in Bireuen Regency in 2017 reached 71540 people or 15.87% of the total 453,224 residents of Bireuen. One solution to reducing poverty is through financing the Waqf. (BPS, 2018)

Waqaf besides having religious spiritual values but also have economic (productive) values. According to Kahf (2000), productive Waqf is transferring assets from consumptive efforts to productive and investment in the form of production capital that can produce and produce something that can be utilized in the future, both by individuals, groups and by the public. Based on this definition, Waqaf assets must indeed be managed productively in order to produce opportunities for the opening of profitable strategic sectors, such as opening new jobs, managing public services that alleviate the economic burden of the community, and providing facilities for the development of small and medium economic enterprises.

According to Kahf (2000), earlier scholars have thought of financing models of the land Waqf. This shows that financing is an important thing that must be considered by Waqaf Manager before managing and developing the assets of the Waqf. According to Tahir (2009) in the present, financing models are increasing, along with the emergence of Islamic financial and banking institutions, allowing Waqaf Manager to collaborate with Islamic financial institutions in financing Waqaf land, or by raising funds from the public or the public, with money Waqaf model, stock Waqaf or collective charity Waqf.

Based on some of the above phenomena, both general phenomena and special phenomena found in Bireuen Regency, Aceh Indonesia, the research will attempt to analyze the Waqaf model found in Bireuen Regency.

2. Waqf and Economic Dimension

2.1. Overview of the Waqf

The Waqf word comes from Arabic. Kahf (2000) mentions the word *habasa* or *ahbasa* and *waqafa* or *awqafa* to be used as expressions of a verb while *waqf* and *habs* are expressions of nouns. The plural forms are *awqaf*, *ahbas* and *mahbus*. Next, he mentioned several definitions of the Waqf in the language perspective put forward by Arabic experts. The author Mu'jam al Wasit said the word *al-Habs* had the meaning of preventing and holding back. Ibn Faris argued that the meaning of *al-Habs* was everything that was revealed. Whereas the meaning of Waqaf according to him is the same meaning because both of them show about the status quo. In addition to the opinion of the language experts from the two people, it was also quoted by the linguist from Ibnu Manzur, *al-Zubaydi*, who basically had similar meanings to those mentioned by the two linguists above. From the quotations of the meanings of the language above it can be concluded that *al-habs* and *al-waqfu* have three meanings, namely holding back, preventing and the status quo. These two terms namely *al-waqfu* and *al-habs* are terms often used by Islamic law experts in their studies and research.

Kahf (2000) also mentions several other terms that have similar meanings to *al-habs* and *al-waqf*. However, the term is only known in some Western / European countries including the terms Trust, Endowment and Foundation. After studying the definitions of the Waqf both etymologically and terminologically conveyed by scholars, Kahf (2000) proposed the definition of Islamic Waqf in accordance with the legal nature and economic content and social role of Waqf is to hold property both eternally and temporarily, to be used directly or indirectly, and the results of the benefits are taken repeatedly on the path of goodness, general or special.

2.2. Empowerment of Waqf Assets

Based on the above-mentioned definition, it can be identified that Waqaf has specific objectives for the empowerment of Waqaf assets in order to be able to provide benefits to users. Said and Lim in Kasdi (2015) conducted a study of how the strategy to empower Waqaf assets became productive, according to him there were 5 (five) steps of strategy to empower the Waqf to become productive Waqf, namely: first, recognize the potential of Waqaf property rotation by looking at history or models The Waqf is already running and is updating the Waqf system. Second, facilitating the development of the modern Waqf model by applying modern management techniques to the Waqf, insofar as the objectives do not conflict with shari'ah principles. Third, promoting Islamic philanthropy through Waqf, so that Waqaf can become the backbone of society and potentially play an important role in community service. Besides that, productive Waqf can be an alternative in times of crisis when the government is no longer able to meet people's needs. Fourth, modernize Waqaf administration, so that the Waqaf management structure can be more efficient, transparent and responsive and establish technical cooperation and exchange experiences with educational institutions, international organizations and other countries to develop Waqaf investments. Fifth, to produce Waqaf which was previously unproductive by generating commitment from Waqaf Giver, Waqaf Manager, investors and surrounding communities who knew the benefits of the Waqaf. Based on the five strategic steps put forward by Said and Lim, it can be concluded that

Waqaf has a long-term mission across generations. Waqaf benefits must not stop at a certain generation and Waqaf management must also take various efforts to generate income from Waqaf's asset investment efforts.

2.3. The Waqf Empowerment Model

Waqf will provide added value when a breakthrough in creativity of the asset empowerment model of its managers is carried out. According to Kasdi (2015) there are two patterns of development of productive Waqf assets that can be done by managers, namely: first, the development of Waqf for social activities, such as Waqf for social justice, people's welfare, education development, health facilities, advocacy for legal aid public policies, Human rights, child protection, environmental preservation, women's empowerment, the development of arts and culture and other programs. Second, economic development, such as developing trade, industry, purchasing property, and so on.

According to Kahf (2000) in managing the assets of productive Waqf, there needs to be management that manages Waqaf assets in a transparent and accountable manner, this management model can be elaborated in the following first things, the Waqaf management consists of Waqaf Manager and the board which is in accordance with the conditions. Secondly, Waqaf Giver should determine IR and fees for their work. He can also choose himself as a Waqaf Manager throughout his life if he wants. He can also establish ways of choosing Waqaf Manager, as he has the right to replace them, even if they are not written in the Waqf pledge. Third, the management of the Waqaf requires a board of directors in the condition that if Waqaf Giver has not yet determined the method and method of election or if it has passed a hundred years from the formation of the Waqf, whatever the form. In determining the Waqf management board, a structure consisting of the chairman and its members must be formed with the period of his service.

Monzer Kahf (2000) also mentions several waqf financing models that were practiced by previous scholars, and called them traditional financing models, namely: the addition of old waqf with new waqf, al-Iqtiradh (lending), Ibdal and istibdal (exchange), Hukr (Long Term Rent with Lump Sum Big AdvancePayer), alljaratain (rental with two payments). Financing model donations of land when drawn outline is inseparable from the three principles of Islamic finance, namely: the principle of sharing / risk (Musharaka), the principle of buying and selling (Ba'i) and the principle of the lease (Ijara)

3. Methods

3.1. Study Design

This study was a descriptive study qualitative. The population in this study was the waqaf manager in Bireuen Regency. While the study sample was the head of the bireuen regency religious ministry office, head of the Islamic community development section and staff.

3.2. Research Data

There are two types of data used in this study, the first primary data in the form of in-depth interviews with the head of the Bireuen regency ministry of religion office and head of the Islamic community. The second type of data is secondary data obtained from literature studies related to research topics, both in the form of material from the website of the Ministry of Religion www.siwak.com and the Bireuen Regency Central Bureau of Statistics.

3.3. Data Analysis

In this study a descriptive analysis was conducted for qualitative data. Descriptive analysis is used to identify the model used by Waqf management institutions in the management of waqaf. So that from several interviews it will provide a solution to the model of the distribution of productive waqf that can prosper the recipients, especially the poor.

4 Results

4.1. Geography

Bireuen Regency is one of the new regencies in Aceh Province. According to data quoted from the official website of the Bireuen Regency government (2018), on October 12, 1999, through Law No. 48 of 1999 Bireuen became a separate Regency after being released from North Aceh as the parent Regency. This second level region of North Aceh is an agrarian area. As much as 52.2 percent of the Bireuen area is agricultural. This condition also made 33.05 percent of the population work in the agricultural sector. The rest are spread in various business fields such as trade and industrial services. Bireuen Regency is located on the Banda Aceh - Medan route which is flanked by three (3) regencies, namely Bener Meriah Regency, Pidie Jaya Regency and North Aceh Regency which makes Bireuen an advanced transit area. Geography of Bireuen Regency has an area of about 1 796.32 Km² or 3.16% of the total area of Aceh Province. Bireuen Regency is located between 04 ° 54' - 05 ° 21' North Latitude and 96 ° 20' - 97 ° 21' East Longitude and is located at an altitude of 0-2637 meters above sea level (DPL). (BPS, 2018). Since 2004, Bireuen Regency administratively has 17 sub-regencies, consisting of 609 villages and 75 settlements with the northern boundary bordering the Malacca Strait, bordering the North Aceh Regency to the east, Bener Meriah Regency to the south and Pidie Jaya Regency to the west.

4.2. Waqf Potential

The number and area of Waqaf land in Bireuen Regency are very even and varied in each sub-regency. Based on an interview with the Head of the Islamic Community Development Section of the Ministry of Religion of Bireuen Regency, he explained that Waqaf land in Bireuen Regency was vast and numerous but there were still Waqaf land that had not been

recorded so that Waqaf land data had not been included in the Ministry of Religion information system Republic of Indonesia Bireuen Regency. It has worked very hard, so that some Waqaf land data that has not been included in the data on the amount and area of Waqaf land in Bireuen Regency will be carried out in a gradual and continuous manner (Yusuf, 2017).

The same thing was also explained by the Waqaf data collection staff at the Bireuen Regency Ministry of Religion office. He mentioned that some Waqaf land data had not been included in the Waqaf information system database of the Ministry of Religion. Among the reasons for this are due to the Waqaf information system being so new that it takes time to input Waqaf land data into a Waqaf information system database. But in general, the data that has been input into the Waqf information system on the webpage. www.siwak.kemenag.go.id Waqf can represent the data as a whole in Bireuen Regency (Adam, 2017).

Based on a search of Waqf data inputted into the information system of the Bireuen regency ministry of religion, the following table will present the number and area of Waqaf land up to 2018 as follows:

No.	Office of Religious Affairs	Total	Area (hectares)
1.	Samalanga	520	83,72
2.	Jeunieb	142	12,46
3.	Jeumpa	260	28,32
4.	Peusangan	982	94,39
5.	Gandapura	808	3.012,86
6.	Makmur	84	10,52
7.	Peudada	496	17,84
8.	Juli	417	52
9.	Jangka	436	91,75
10.	Pandrah	70	1,87
11.	Kota juang	122	9,34
12.	Kuala	355	154,36
13.	Peusangan selatan	525	75,91
14.	Peulimbang	160	28,81
15.	Kuta blang	666	75,43
16.	Simpang mamplam	421	74,53
17.	Peusangan siblih krueng	280	186,74
	Total	6.744	4.010,87

Table 1: Number and Land Area of Bireuen Regency Waqf in 2018

Source: [Www.Siwak.Kemenag.Go.Id](http://www.siwak.kemenag.go.id)

Based on the above table it can be concluded that Waqaf activities in Bireuen Regency spread throughout all sub-district in Bireuen Regency. the amount and area of Waqaf land varies greatly from one sub-regency to another. The highest amount of Waqaf land is found in the sub-regency of Peusangan sub-district with the number of Waqf as many as 982 while the largest land area is in the district of Gandapura with a land area of 3,012.86 hectares.

4.3. Model Fundraising Waqaf

Based on the State Law of the Republic of Indonesia Number 41 of 2004 concerning Waqaf article 11, it is stated that Waqaf Manager has the following tasks: a. administers Waqaf property; manage and develop Waqaf property in accordance with its purpose, function and designation; c. supervises and protect Waqaf property; d. report the implementation of duties to the Indonesian Waqf Agency. Furthermore, in article 13 it is stated that in carrying out the tasks referred to in article 11, Waqaf Manager obtained guidance from the Minister and the Indonesian Waqf Agency. (RI Government, 2004).

Articles 11 and 13 as contained in the Law cannot be implemented comprehensively in Bireuen Regency in particular. This was conveyed by the Head of the Bireuen Regency Ministry of Religion Office that there was currently overlapping authority between institutions. On the one hand, the guiding authority of the waqf Waqaf Manager was handed over to the Baitul mal Aceh and the Regency / City, but on the other hand the Ministry of Religion also had the same authority. What's more in the absence of the Indonesian Waqf Agency in the Regency / City. He further explained that in practice all this time, the Office of Religious Affairs in each sub-regency in Bireuen had carried out its duties as a guide for Waqaf Manager at the village / village level. (Idris, 2017). The Waqaf invitational procedural mechanism at the village level can be explained in the figure as follows:

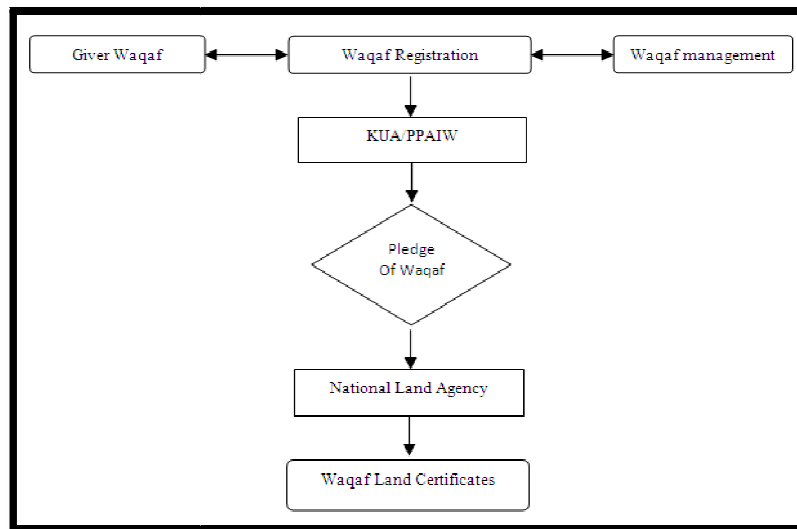


Figure 1: Waqaf Inventory Flowchart
Source: Interview, 2017

Based on the picture above it can be explained that if a Waqaf Giver (who wants to confession of property), then the pledge must be said to Waqaf Manager in front of the Waqf Pledge Acting Official (PPAIW) or Head of the Regency Religious Affairs Office. PPAIW position is attached to Ex. Ofisio on the head of Regency Office of Religious Affairs. This was conveyed by the Head of the Islamic Community Development Office of the Ministry of Religion, Bireuen Regency. (Yusuf, 2017).

In carrying out its duties, PPAIW is tasked with recording and reporting to the Office of the Ministry of Religion of the Regency of Bireuen. Data on Waqf activities in the sub-regency are submitted to the regency Ministry of Religion Office and subsequently received by authorized officers in the Ministry of Religion Office and the officer inputs into the Waqaf (Siwak) management information system. (Adam, 2017).

4.4. Waqaf Distribution Model

Based on a search on the site <http://siwak.kemenag.go.id>, there are several targets for waqaf (mauquf alayh) in Bireuen Regency including mosques, mushallas, schools, graves / graves, schools, boarding schools and other social institutions. Furthermore, interviewing key informants at the regency office of the Ministry of Religion, it can be concluded that in general there are two Waqaf distribution models in Bireuen regency, namely consumptive and productive models. The consumptive model can be explained in the following figure:

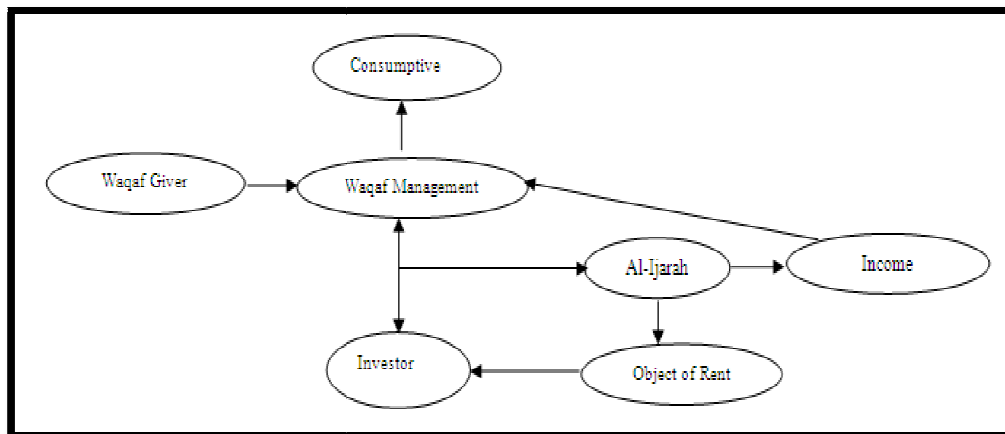


Figure 2: Distribution of Consumptive Waqf
Source: Interview, 2017

Based on the picture above, it can be explained that most land of Waqaf land is for consumptive (direct) and productive activities. Consumptive Waqf (direct) consists of the construction of mosques, mushallas, pesantren, schools and other graves and social. (Yusuf, 2017).

In addition to the consumptive distribution model of the Waqf, there is also a model for distributing productive Waqf. Productive Waqf is Waqf which is intended for the interests of mosques, mushallas, pesantren, schools and other social institutions. This means that the Waqaf's land is waqfah for the benefit of financing religious facilities and education.

(Yusuf, 2017). There are two models of productive waqf in Bireuen, namely Model Ijarah and Mukhabarah. The two models can be explained in the following figure:

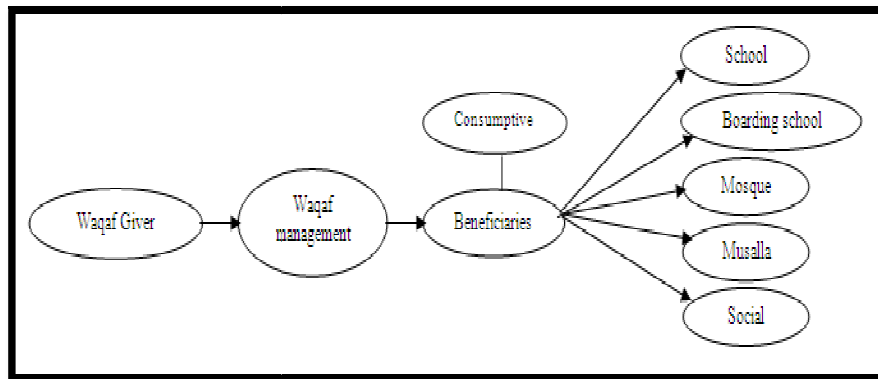


Figure 3: Practive Productive Waqf Ijarah Model
Source: interview, 2017

Based on the picture above, it can be explained that Waqaf asset management with a productive model is carried out by involving the Waqaf Manager and managers. Nadhir acts as the first party as the party that rents out, while the manager is the second party to take advantage of the object of the lease with the obligation to provide the amount agreed upon to the first party. The practice of other waqf is the model of al-Mukhabarah can be explained in the following figure:

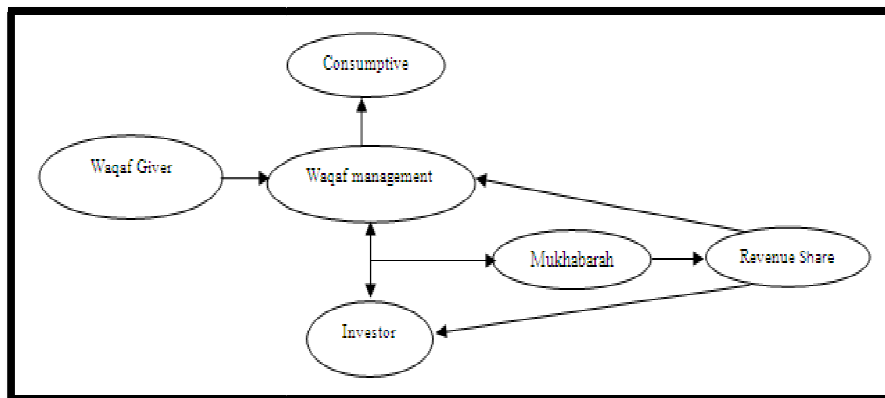


Figure 4: Practive Productive Waqf Model Al-Mukhabarah
Source: Interview, 2017

Based on the picture above, it can also be explained that the distribution of Waqf with the Mukhabarah model was carried out in collaboration between Waqaf Manager as landowners and the cultivators of the Waqaf land. The profits obtained from the cultivation of land will be shared among Waqaf Manager and cultivators. Furthermore, Waqaf Manager will receive income from the profit share and likewise the distribution will get the income that becomes his allotment.

5. Discussion

The practice of Waqf has been known for a long time in the lives of the Acehnese, especially the people in Bireuen Regency. Amelia in Rendy (2013) mentions that Waqaf has long been known by the Nusantara Muslim community. The Waqaf arrangement has long been part of the sultanate's sultanate public policy. Among them is through the Meusara Balai institution which is organized in Kanun Meuketa Alam in the Sultanate of Aceh Darussalam. Another proof of the familiarity of the practice of Waqf can be obtained in the book Bustan as Salatin by Nurudin Muhammad bin Ali Hamid Ar Raniri which states that the practice of Waqaf is widely practiced by the Sultan in the Sultanate of Aceh. The majority of the Waqf are mosques.

The practice of Waqf is carried out by individuals and groups. One of the practices of Waqf in the Acehnese community was Baitul Asyi in Mecca. Baitul Ashi originated from Waqaf land which was donated by a figure from Aceh and had long lived in Makkah. The figure was named Habib Bugak Asyi. The Waqf was confirmed before the Mecca Shari'ah Judges in 18 Rabi'ul Akhir 1224 H or 1809 AD.17 Habib Bugak from Aceh came to Mecca in 1223 AH, and bought land around Qusyasyiah which is now around Bab Al-Fath. His real name was Habib Abdurrahman bin Alwi al-Habsyi, or Sayyid Abdurrahman bin Alwi Peusangan. (Triyanta, 2014).

Other data shows that there have been waqf practices among the Acehnese individually as mentioned in table 1 behind. The data shows that most Waqaf assets in Bireuen Regency are fixed assets or land. The Asset Waqf comes from Waqaf Giver (Waqaf giver) at the village / village level which is managed for the benefit of mosques, mushallas, nesantren.

schools, graves and other social institutions. The land that was forgiven was used to build buildings on it and some of them were managed for the benefit of the Waqf target with productive models.

The description above shows that the people in Bireuen Regency are more likely to think that to forgive their assets they must have a lot of money and then they buy assets and so on in the Faqaf. The lack of cash waqf practices in the Bireuen Regency community especially as explained by the head of the Ministry of Religion Office Bireuen. According to him, among the causes, there was still a lack of socialization about cash waqf and a lack of support from the parties to succeed the cash waqf. (Idris, 2017)

Nor Nor and Zakaria (2013) in a study conducted on the Malaysian island of Penang about Waqaf participation among Muslim communities on the island of Penang stated that the main causes of respondents did not participate in the Waqaf program, where 31.9% of respondents answered that they did not have a lot of money to buy land to be forgiven.

In addition to carrying out Waqaf fundraising activities, in the Law of the Republic of Indonesia Number 41, Article 11 Waqaf Manager has the duty to administer Waqaf property; manage and develop Waqaf property in accordance with its purpose, function and designation; supervise and protect Waqaf property; report the implementation of duties to the Indonesian Waqf Agency. (RI Government, 2004). The practice of distributing Waqaf in Bireuen Regency consists of two models, namely consumptive and productive models. The Head of the Islamic Community Development Section of the Ministry of Religion of Bireuen Regency explained that the Waqf consumptive(direct) distributed for infrastructure development consisted of the construction of mosques, mushallas, pesantren, schools and other graves and social. While productive Waqf is Waqf which is distributed to cover the operational costs of mosques, mushallas, pesantren, schools and other social services. (Joseph, 2017) The

distribution of the Waqf in the two models above is in accordance with the goal of the Waqf itself. According to Akram Laldin (2006) The purpose or purpose of the Waqaf is intended for the good of Islam. Therefore, anything that brings good to humans, as well as Muslims and non-Muslims, even for the good of animals and the surrounding world is also included in the Waqf category. The needs of the people who will determine which direction the Waqf's assets will be distributed.

Furthermore, it can be explained that Figure 3 concerning the Waqf of the ijarah model describes the role of Waqaf Manager as the holder of the Waqf mandate to distribute the assets of the Waqf in the form of ijarah (rent). The income earned from the rent is included in the cash of Waqaf Manager management, where Waqaf Manager has the right to get a fee of 10% and the other 90% is channeled to the interests of Waqaf targets such as mosques, mushalla and other Waqaf targets.

While Figure 4 describes the Waqf mukhabarah model, where Waqaf Manager who acts as a trustee as set holder acts as a landowner in cooperation with cultivators of agricultural land. The costs and costs of production are borne entirely by the cultivator, while Waqaf Manager only contributes land. The profits obtained will be shared between Waqaf Manager and cultivators with the percentage agreed at the beginning. If there is a loss, there will be no profit sharing between Waqaf Manager and cultivators. The profit sharing is then entered into Waqaf Manager management cash, Waqaf Manager has the right to get 10% of the total profit for operations while the other 90% is channeled to the financing of mosque operations, mushalla and other Waqaf targets.

6. Conclusion

Based on the data and previous descriptions it can be concluded that the practice of Waqf in Bireuen Regency has existed since time immemorial together with the coming of Islam in Aceh. The form of Waqf from the community consists of immovable asset Waqaf and movable asset Waqaf. Management of Waqaf assets in Bireuen Regency is carried out with two models, namely the consumptive and productive Waqf Model. The productive Waqf model applied in Bireuen Regency consists of two models namely al-Ijarah and al-Mukhabarah.

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